UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, No. CR 05-00197 CW (JL)

Plaintiff,

v. REPORT AND RECOMMENDATION

ROBERT D. HAZEN,

Defendant.

On September 14, 2006, the undersigned magistrate judge, pursuant to an arrangement with counsel and the court, took a change of plea to Count 2 in the above-entitled matter, aiding and assisting in the preparation of a false federal income tax return, in violation of Title 26 U.S.C. § 7206(2).

This Court found that Mr. Hazen understood his rights and freely and voluntarily gave up his rights, and entered a plea of guilty to the charge, pursuant to the plea agreement between the parties. Mr. Hazen was advised of the nature of the charges, the maximum penalties, the consequences of entering a plea, and the terms of the plea agreement. He did not appear to be under the influence of medication, alcohol or drugs; and neither counsel had any doubt regarding his competence to enter the plea. Mr. Hazen stated that he was satisfied with the assistance of his attorney. The defendant adopted the

statement of facts in ¶ 2 of the plea agreement, and the Court found that there is a factual basis for the plea of guilty. Accordingly, I recommend that the Court accept the guilty plea. The matter was set for report and sentence on January 8, 2007 at 2:30 p.m. before Judge Wilken.

DATED: September 18, 2006

JAMES Chief Magistrate Judge